

**EXHIBIT H**

**DECLARATION OF PATRICK D. O'NEILL, ESQ**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

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In re: :  
THE FINANCIAL OVERSIGHT AND : PROMESA  
MANAGEMENT BOARD FOR PUERTO RICO, : Title III  
as representative of : Case No. 17-BK-3283 (LTS)  
THE COMMONWEALTH OF PUERTO RICO, *et al.*, : (Jointly Administered)  
Debtors.<sup>1</sup> :  
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**DECLARATION OF PATRICK D. O'NEILL, ESQ., IN SUPPORT OF FIRST AND  
FINAL FEE APPLICATION OF O'NEILL & GILMORE LAW OFFICE LLC, AS  
LOCAL COUNSEL TO OFFICIAL COMMITTEE OF UNSECURED CREDITORS,  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES FOR PERIOD  
FROM JUNE 26, 2017 THROUGH SEPTEMBER 30, 2017**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), I Patrick D. O'Neill, declare that the following is true to the best of my knowledge, information, and belief:

1. I am an attorney admitted and in good standing to practice in the Commonwealth of Puerto Rico. I am a member of the law firm of O'Neill & Gilmore Law Office LLC ("O'Neill & Gilmore"), located at, San Juan, Puerto Rico, and am duly authorized to make this Declaration on behalf of O'Neill & Gilmore. I make this Declaration in support of the *First and final*

<sup>1</sup> The Debtors in these title III cases, along with each Debtor's respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566(LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

*Application of O'Neill & Gilmore, as local counsel to Official Committee of Unsecured Creditors, for Services Rendered and Reimbursement of Expenses for the Period from June 26, 2017 through September 30, 2017 (the "Application").*<sup>2</sup>

2. The facts set forth in this Declaration are based upon my personal knowledge, discussions with other local Puerto Rico bankruptcy attorneys, and the firm's client/matter records that were reviewed by me or other O'Neill & Gilmore attorneys acting under my supervision and direction.

3. I hereby certify that I have read the Application and, to the best of my knowledge, information, and belief, formed after reasonable inquiry, (a) the compensation and reimbursement of expenses sought in the Application conform with the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and the Local Rules, and (b) the compensation and reimbursement of expenses are billed at rates no less favorable to the Debtors than those customarily employed by O'Neill & Gilmore generally.

4. O'Neill & Gilmore provides the following response to the request for information set forth in the U.S. Trustee Guidelines:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees, or terms for services pertaining to this engagement that were provided during the Interim Fee Period?

Response: Yes. O'Neill & Gilmore agreed to commence the representation of the Committee without a retainer.

Question: If the fees sought in this application as compared to the fees budgeted for the Interim Fee Period are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: No. The period of our firm did not submit a fee budget as this was not requirement during O'Neill & Gilmore's representation of the Committee (i.e. from June 26 – July 21, 2017).

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<sup>2</sup> Capitalized terms used but not defined herein have the meanings set forth in the Application.

Question: Have any of the professionals included in this application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.) If so, please quantify by hours and fees.

Response: No.

Question: Does this application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: No.

Question: If the application includes any rate increases since retention: (i) Did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rates increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation consistent with ABA Formal Ethics Opinion 11-458?

Response: No. There are no increases to those rates as agreed to in our engagement.

5. I declare under penalty of perjury that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Executed this 15<sup>th</sup> day of December, 2017.

  
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PATRICK D. O'NEILL, ESQ.